

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Attica Consolidated Sch Corp (2435)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$2,711,641	\$2,272,298	\$2,512,763	\$2,317,196	-3.9%	-7.8%
Non - Certified Salaries	120	\$327,275	\$413,718	\$440,056	\$464,814	9.2%	5.6%
Group Health Insurance	222	\$341,216	\$525,064	\$379,333	\$403,342	4.3%	6.3%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$405,926	\$295,208	\$307,649	\$357,598	-3.1%	16.2%
Other Group Insurance Authorized by Statute	224	\$210,388	\$194,856	\$193,597	\$226,759	1.9%	17.1%
Teacher Retirement Fund, After 7-1-95	216	\$126,580	\$177,276	\$190,082	\$183,233	9.7%	-3.6%
Social Security Certified	212	\$203,726	\$173,100	\$184,013	\$176,061	-3.6%	-4.3%
Operational Supplies	611	\$70,624	\$99,509	\$169,548	\$86,403	5.2%	-49.0%
Instructional Programs Improvement Services	312	\$103,235	\$46,393	\$29,270	\$71,361	-8.8%	143.8%
Social Security Noncertified	211	\$23,035	\$28,917	\$31,033	\$34,766	10.8%	12.0%
Public Employees Retirement Fund	214	\$19,587	\$33,966	\$33,442	\$31,918	13.0%	-4.6%
Severance/Early Retirement Pay	213	\$34,012	\$61,449	\$40,379	\$28,454	-4.4%	-29.5%
Professional Development	748	\$0	\$2,753	\$18,115	\$27,520	NA	51.9%
Pre-2008 Object Code - Temporary Salaries	130	\$93,818	\$78,919	\$51,492	\$23,380	-29.3%	-54.6%
Other Professional and Technical Services	319	\$1,557	\$1,000	\$3,900	\$21,851	93.5%	460.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$46,539	\$21,130	\$21,481	\$16,500	-22.8%	-23.2%
Equipment	730	\$44,433	\$29,224	\$13,165	\$14,834	-24.0%	12.7%
Textbooks	630	\$120,045	\$99,758	\$85,710	\$13,029	-42.6%	-84.8%
Repairs and Maintenance Services	430	\$23,840	\$19,360	\$12,800	\$12,675	-14.6%	-1.0%
Instruction Services	311	\$11,662	\$14,684	\$11,473	\$10,964	-1.5%	-4.4%
Library Books	640	\$2,511	\$5,109	\$7,767	\$7,779	32.7%	0.2%
Group Life Insurance	221	\$11,119	\$10,335	\$9,639	\$7,302	-10.0%	-24.2%
Miscellaneous Objects	876 - 899	\$0	\$0	\$34,328	\$6,419	NA	-81.3%
Postage and Postage Machine Rental	532	\$4,247	\$4,085	\$4,599	\$4,030	-1.3%	-12.4%
Staff Services	314	\$5,745	\$2,604	\$3,400	\$1,500	-28.5%	-55.9%
Dues and Fees	810	\$1,556	\$1,497	\$561	\$1,276	-4.8%	127.5%
Travel	580	\$3,004	\$6,585	\$6,694	\$586	-33.6%	-91.3%
Pupil Services	313	\$40	\$0	\$180	\$0	-100.0%	-100.0%
Periodicals	650	\$1,202	\$949	\$1,194	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$4,948,564	\$4,619,746	\$4,797,664	\$4,551,551	-2.1%	-5.1%
Student Instructional Support							
Certified Salaries	110	\$469,989	\$406,084	\$409,857	\$415,487	-3.0%	1.4%
Non - Certified Salaries	120	\$108,409	\$108,269	\$119,460	\$119,347	2.4%	-0.1%
Group Health Insurance	222	\$75,472	\$107,375	\$75,791	\$78,228	0.9%	3.2%
Teacher Retirement Fund, After 7-1-95	216	\$25,427	\$34,833	\$36,683	\$33,424	7.1%	-8.9%
Social Security Certified	212	\$34,929	\$27,935	\$30,564	\$28,817	-4.7%	-5.7%
Public Employees Retirement Fund	214	\$8,288	\$7,412	\$10,359	\$11,873	9.4%	14.6%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$6,332	\$6,451	\$7,795	\$8,171	6.6%	4.8%
Data Processing Services	316	\$6,323	\$4,573	\$1,770	\$5,188	-4.8%	193.1%
Travel	580	\$2,480	\$4,037	\$5,246	\$3,991	12.6%	-23.9%
Other Purchased Services	593	\$0	\$1,450	\$3,250	\$3,821	NA	17.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$5,736	\$0	\$15	\$1,958	-23.6%	12955.6%
Operational Supplies	611	\$3,781	\$2,737	\$2,965	\$1,425	-21.7%	-52.0%
Equipment	730	\$104	\$1,863	\$1,105	\$1,319	88.5%	19.3%
Other Professional and Technical Services	319	\$390	\$0	\$61,398	\$285	-7.5%	-99.5%
Pupil Services	313	\$30,000	\$0	\$0	\$0	-100.0%	NA
Miscellaneous Objects	876 - 899	\$0	\$17,238	\$0	\$0	NA	NA
Student Instructional Support Total		\$777,661	\$730,256	\$766,259	\$713,334	-2.1%	-6.9%
Overhead and Operational							
Non - Certified Salaries	120	\$586,422	\$648,500	\$703,073	\$501,258	-3.8%	-28.7%
Other Purchased Services	593	\$0	\$0	\$0	\$272,758	NA	NA
Group Health Insurance	222	\$127,548	\$182,975	\$141,376	\$132,753	1.0%	-6.1%
Operational Supplies	611	\$99,395	\$109,517	\$155,283	\$118,877	4.6%	-23.4%
Certified Salaries	110	\$92,568	\$91,200	\$94,854	\$102,686	2.6%	8.3%
Heating and Cooling for Buildings - Electricity	621	\$107,943	\$104,542	\$128,151	\$99,104	-2.1%	-22.7%
Light and Power - Other Than Heating and Cooling	625	\$48,652	\$59,857	\$62,350	\$96,345	18.6%	54.5%
Insurance	520	\$88,642	\$96,193	\$87,443	\$82,604	-1.7%	-5.5%
Equipment	730	\$52,269	\$122,886	\$65,773	\$55,986	1.7%	-14.9%
Vehicles	731	\$82,073	\$15,776	\$162,814	\$53,475	-10.2%	-67.2%
Gasoline and Lubricants	613	\$69,203	\$65,470	\$72,935	\$51,789	-7.0%	-29.0%
Public Employees Retirement Fund	214	\$40,863	\$45,049	\$49,840	\$45,015	2.4%	-9.7%
Heating and Cooling for Buildings - Gas	622	\$55,454	\$22,663	\$54,144	\$39,011	-8.4%	-27.9%
Social Security Noncertified	211	\$40,445	\$45,242	\$45,226	\$35,652	-3.1%	-21.2%
Miscellaneous Objects	876 - 899	\$3,518	\$94,494	\$62,411	\$29,539	70.2%	-52.7%
Telephone	531	\$24,420	\$28,537	\$24,372	\$27,108	2.6%	11.2%
Water and Sewage	411	\$26,434	\$27,528	\$35,238	\$26,806	0.3%	-23.9%
Judgments Against the School Corporation	820	\$0	\$0	\$0	\$20,000	NA	NA
Repairs and Maintenance Services	430	\$17,952	\$35,544	\$29,834	\$16,328	-2.3%	-45.3%
Teacher Retirement Fund, After 7-1-95	216	\$9,720	\$8,839	\$9,162	\$10,484	1.9%	14.4%
Board Member Compensation	115	\$10,000	\$10,000	\$9,476	\$10,000	0.0%	5.5%
Travel	580	\$16,449	\$8,671	\$10,057	\$9,204	-13.5%	-8.5%
Removal of Refuse and Garbage	412	\$9,594	\$11,131	\$9,917	\$8,246	-3.7%	-16.8%
Social Security Certified	212	\$7,082	\$6,977	\$7,256	\$7,775	2.4%	7.2%
Board of Education Services	318	\$5,538	\$15,680	\$20,770	\$5,357	-0.8%	-74.2%
Official Bond Premiums	525	\$4,978	\$4,098	\$4,538	\$5,318	1.7%	17.2%

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Construction Services	450	\$0	\$0	\$0	\$5,200	NA	NA
Nonlicensed Employees	136	\$5,850	\$5,612	\$2,777	\$4,388	-6.9%	58.0%
Other Professional and Technical Services	319	\$15,177	\$8,464	\$3,679	\$4,140	-27.7%	12.5%
Advertising	540	\$900	\$1,161	\$1,416	\$2,886	33.8%	103.9%
Food Purchases	614	\$246,098	\$228,876	\$230,859	\$2,802	-67.3%	-98.8%
Tires and Repairs	612	\$0	\$370	\$8,631	\$927	NA	-89.3%
Connectivity	744	\$1,383	\$13,467	\$5,857	\$825	-12.1%	-85.9%
Unemployment Insurance	230	\$8,547	\$0	\$10,149	\$234	-59.3%	-97.7%
Other Employee Benefits	241 - 290	\$389	\$0	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$94	\$0	NA	-100.0%
Data Processing Services	316	\$5,295	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$5,200	\$3,669	\$0	\$0	-100.0%	NA
Redemption of Principal	831	\$77,901	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$1,993,900	\$2,122,988	\$2,309,753	\$1,884,877	-1.4%	-18.4%
Non Operational							
Redemption of Principal	831	\$1,332,665	\$1,423,425	\$1,194,444	\$1,569,993	4.2%	31.4%
Construction Services	450	\$86,355	\$213,029	\$71,145	\$252,109	30.7%	254.4%
Rentals	440	\$233,844	\$123,331	\$155,371	\$147,767	-10.8%	-4.9%
Non - Certified Salaries	120	\$51,454	\$45,693	\$57,064	\$53,359	0.9%	-6.5%
Connectivity	744	\$9,147	\$20,783	\$25,702	\$28,599	33.0%	11.3%
Computer Hardware	741	\$42,762	\$54,354	\$39,982	\$20,740	-16.5%	-48.1%
Equipment	730	\$35,159	\$114,892	\$45,715	\$10,487	-26.1%	-77.1%
Certified Salaries	110	\$12,602	\$12,219	\$8,049	\$7,674	-11.7%	-4.7%
Operational Supplies	611	\$18,254	\$11,331	\$9,393	\$6,749	-22.0%	-28.2%
Content	747	\$16,493	\$25,113	\$23,430	\$5,995	-22.4%	-74.4%
Professional Development	748	\$5,738	\$8,285	\$6,561	\$5,221	-2.3%	-20.4%
Other Professional and Technical Services	319	\$0	\$0	\$9,328	\$4,590	NA	-50.8%
Social Security Noncertified	211	\$3,923	\$3,419	\$3,368	\$4,082	1.0%	21.2%
Telecommunications Equipment	745	\$0	\$4,027	\$12,430	\$2,268	NA	-81.8%
Teacher Retirement Fund, After 7-1-95	216	\$667	\$660	\$597	\$346	-15.1%	-42.0%
Social Security Certified	212	\$639	\$560	\$616	\$252	-20.7%	-59.0%
Public Employees Retirement Fund	214	\$176	\$222	\$273	\$212	4.7%	-22.4%
Other Technology Hardware	746	\$5,806	\$7,761	\$161	\$115	-62.5%	-28.6%
Miscellaneous Objects	876 - 899	\$0	\$174	\$0	\$0	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$5	\$0	\$0	NA	NA
Distance Learning Equipment	742	\$576	\$0	\$6	\$0	-100.0%	-100.0%
Non Operational Total		\$1,856,259	\$2,069,283	\$1,663,635	\$2,120,559	3.4%	27.5%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$9,576,384	\$9,542,272	\$9,537,310	\$9,270,321	-0.8%	-2.8%